

PART-200-T

2002

**PARTNERSHIP TENTATIVE RETURN
AND APPLICATION FOR EXTENSION OF TIME TO FILE**

For period beginning _____, 2002 and ending _____, 20____

Federal Employer I.D. Number		
Partnership Name		
Mailing Address		
City	State	Zip Code

Make checks payable to: State of New Jersey – PART
Write the Federal ID number and tax year on the check.

Mail To: **Filing Fee and Tax on Partnerships**
PO Box 642
Trenton, NJ 08646-0642

1. Filing Fee: Number of Partners
 by \$150.00
2. Installment Payment (Multiply
Line 1 by .50)
3. Tentative Nonresident
Noncorporate Partner Tax
4. Tentative Nonresident
Corporate Partner Tax
5. Total Fee and Tax
(Add Lines 1-4)
6. Less: Tax Paid on Behalf of
Partnership
7. Less: Credit
8. Total Balance Due

INSTRUCTIONS FOR FORM PART-200-T

Extension to File

Where a tentative return and tax payment are timely and properly filed, the Division of Taxation will grant an automatic extension of six (6) months for the filing of Form NJ-1065 and Form PART-100. Form 200-T must be postmarked on or before the original due date of the NJ-1065. The maximum amount of time an extension can be granted for is six (6) months. Extensions longer than six (6) months will not be granted.

Line 1. Filing Fee

List the number of owners in your entity in the box provided. The number of owners will generally be equal to the number of Schedule NJK-1s issued. If you have more than two owners and you have income derived from NJ sources, multiply the number of owners listed in the box by \$150.00 and enter the result on Line 1. If the amount is greater than \$250,000, enter \$250,000. If you have less than three owners or if you do not have income derived from NJ sources, enter zero.

The \$150.00 per owner filing fee does not apply to the 2002 tax year for investment clubs if all the owners are individuals and the average quarterly cost or market value of the club's shared capital assets is less than \$60,000.

A partnership that is exempt from being required to remit a payment of tax on behalf of its nonresident partners may still have income derived from New Jersey sources and accordingly be subject to the filing fee.

Line 2. Installment Payment

Multiply the amount reported on Line 1 by 50% and enter the result on Line 2.

Line 3. Tentative Nonresident Noncorporate Partner Tax

Enter the amount you expect to report on Page 1, Line 23, Column B of Form NJ-1065.

Line 4. Tentative Nonresident Corporate Partner Tax

Enter the amount you expect to report on Page 1, Line 24, Column B of Form NJ-1065.

Line 5. Total Fee and Tax

Add Lines 1 through 4 and enter the result on Line 5.

Line 6. Tax Paid on Behalf of Partnership

Enter the amount of tax paid on your behalf that was reported to you on Line 1, Column B of Part III of your Schedule(s) NJK-1.

Line 7. Credit

Enter the amount of your installment payment made with your 2001 return.

Line 8. Total Balance Due

Subtract Lines 6 and 7 from Line 5 and enter the result on Line 8. Make check payable to State of New Jersey--PART and remit with completed Form PART-200-T.

Note: Penalties and Interest may be assessed for underestimation of tax.